

CITY OF WEST BRANCH, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$8.01678	\$1,613,776	\$0	\$1,613,776	
2026-27	\$4.60550	\$1,646,052	\$37,963	\$1,684,015	4.4%
2027-28	\$4.71172	\$1,712,188	\$38,839	\$1,751,027	4.0%
2028-29	\$4.62752	\$1,786,048	\$38,145	\$1,824,192	4.2%
2029-30	\$4.72635	\$1,852,789	\$38,959	\$1,891,749	3.7%
2030-31	\$4.63862	\$1,929,583	\$38,236	\$1,967,819	4.0%
2031-32	\$4.73054	\$1,996,442	\$38,994	\$2,035,436	3.4%
2032-33	\$4.64067	\$2,076,146	\$38,253	\$2,114,399	3.9%
2033-34	\$4.72617	\$2,142,993	\$38,958	\$2,181,951	3.2%
2034-35	\$4.63458	\$2,225,588	\$38,203	\$2,263,791	3.8%
2035-36	\$4.71413	\$2,292,312	\$38,859	\$2,331,171	3.0%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$387,880,826	\$201,299,886	\$22,369,603	\$223,669,489
2026-27	\$401,873,187	\$365,652,713	\$28,711,341	\$394,364,054
2027-28	\$409,681,442	\$371,632,275	\$30,540,034	\$402,172,309
2028-29	\$435,518,610	\$394,205,182	\$33,804,294	\$428,009,477
2029-30	\$443,397,865	\$400,255,744	\$35,632,987	\$435,888,732
2030-31	\$470,886,097	\$424,225,069	\$39,151,895	\$463,376,964
2031-32	\$478,765,353	\$430,275,631	\$40,980,588	\$471,256,220
2032-33	\$507,899,718	\$455,623,709	\$44,766,876	\$500,390,585
2033-34	\$515,778,973	\$461,674,271	\$46,595,569	\$508,269,840
2034-35	\$546,628,326	\$488,456,588	\$50,662,606	\$539,119,193
2035-36	\$554,507,582	\$494,507,150	\$52,491,299	\$546,998,449

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	56.65%	-0.61%	56.04%	36.74%	6.70%	0.52%
2026-27	76.33%	-8.65%	67.69%	27.44%	4.36%	0.29%
2027-28	77.30%	-9.05%	68.25%	26.96%	4.27%	0.29%
2028-29	77.85%	-9.03%	68.82%	26.65%	4.05%	0.27%
2029-30	78.70%	-9.38%	69.32%	26.21%	3.98%	0.27%
2030-31	79.13%	-9.30%	69.83%	25.93%	3.78%	0.25%
2031-32	79.90%	-9.61%	70.28%	25.54%	3.72%	0.25%
2032-33	80.23%	-9.49%	70.74%	25.30%	3.54%	0.23%
2033-34	80.92%	-9.78%	71.15%	24.95%	3.48%	0.23%
2034-35	81.18%	-9.62%	71.55%	24.74%	3.32%	0.22%
2035-36	81.81%	-9.89%	71.92%	24.42%	3.27%	0.21%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:

1) Ag Land and Ag Building values are excluded, and

2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST BRANCH, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$201,299,886	\$8.01678	\$1,613,776
2026-27	\$365,652,713	\$4.60550	\$1,684,015
2027-28	\$371,632,275	\$4.71172	\$1,751,027
2028-29	\$394,205,182	\$4.62752	\$1,824,192
2029-30	\$400,255,744	\$4.72635	\$1,891,749
2030-31	\$424,225,069	\$4.63862	\$1,967,819
2031-32	\$430,275,631	\$4.73054	\$2,035,436
2032-33	\$455,623,709	\$4.64067	\$2,114,399
2033-34	\$461,674,271	\$4.72617	\$2,181,951
2034-35	\$488,456,588	\$4.63458	\$2,263,791
2035-36	\$494,507,150	\$4.71413	\$2,331,171

CITY OF WEST BRANCH, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$201,299,886	\$8.01678	\$1,613,776
2026-27	\$210,963,746	\$7.85958	\$1,658,087
2027-28	\$214,682,053	\$7.85958	\$1,687,312
2028-29	\$224,834,544	\$7.85958	\$1,767,106
2029-30	\$230,771,951	\$7.85958	\$1,813,772
2030-31	\$241,452,842	\$7.85958	\$1,897,719
2031-32	\$247,800,758	\$7.85958	\$1,947,611
2032-33	\$259,038,511	\$7.85958	\$2,035,935
2033-34	\$265,819,190	\$7.85958	\$2,089,229
2034-35	\$277,644,206	\$7.85958	\$2,182,168
2035-36	\$284,879,888	\$7.85958	\$2,239,038

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$154,688,967	(\$3.25408)	\$25,927
2027-28	\$156,950,222	(\$3.14786)	\$63,715
2028-29	\$169,370,638	(\$3.23206)	\$57,086
2029-30	\$169,483,793	(\$3.13323)	\$77,977
2030-31	\$182,772,227	(\$3.22096)	\$70,100
2031-32	\$182,474,874	(\$3.12904)	\$87,825
2032-33	\$196,585,198	(\$3.21891)	\$78,464
2033-34	\$195,855,081	(\$3.13341)	\$92,723
2034-35	\$210,812,381	(\$3.22500)	\$81,623
2035-36	\$209,627,262	(\$3.14545)	\$92,133

CITY OF WEST BRANCH, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$190	\$286	\$50,000	\$51,515	\$190	\$239	\$50,000	\$58,947	\$172	\$42	\$147	\$42	\$190	\$273
\$100,000	\$123,480	\$380	\$573	\$100,000	\$103,030	\$380	\$478	\$100,000	\$117,894	\$362	\$315	\$337	\$315	\$380	\$547
\$150,000	\$185,220	\$570	\$859	\$150,000	\$154,545	\$570	\$717	\$150,000	\$176,842	\$552	\$588	\$527	\$588	\$570	\$820
\$200,000	\$246,960	\$931	\$1,146	\$200,000	\$206,060	\$931	\$956	\$200,000	\$235,789	\$742	\$862	\$717	\$862	\$760	\$1,094
\$250,000	\$308,700	\$1,292	\$1,432	\$250,000	\$257,575	\$1,292	\$1,195	\$250,000	\$294,736	\$932	\$1,135	\$907	\$1,135	\$951	\$1,367
\$300,000	\$370,440	\$1,653	\$1,718	\$300,000	\$309,090	\$1,653	\$1,434	\$300,000	\$353,683	\$1,122	\$1,409	\$1,098	\$1,409	\$1,141	\$1,641
\$400,000	\$493,920	\$2,374	\$2,291	\$400,000	\$412,120	\$2,374	\$1,912	\$400,000	\$471,578	\$1,503	\$1,956	\$1,478	\$1,956	\$1,521	\$2,187
\$500,000	\$617,400	\$3,096	\$2,864	\$500,000	\$515,151	\$3,096	\$2,390	\$500,000	\$589,472	\$1,883	\$2,502	\$1,858	\$2,502	\$1,901	\$2,734
\$600,000	\$740,880	\$3,817	\$3,437	\$600,000	\$618,181	\$3,817	\$2,868	\$600,000	\$707,366	\$2,263	\$3,049	\$2,238	\$3,049	\$2,281	\$3,281
\$700,000	\$864,360	\$4,539	\$4,009	\$700,000	\$721,211	\$4,539	\$3,345	\$700,000	\$825,261	\$2,643	\$3,596	\$2,619	\$3,596	\$2,662	\$3,828
\$800,000	\$987,840	\$5,260	\$4,582	\$800,000	\$824,241	\$5,260	\$3,823	\$800,000	\$943,155	\$3,024	\$4,143	\$2,999	\$4,143	\$3,042	\$4,375
\$900,000	\$1,111,320	\$5,982	\$5,155	\$900,000	\$927,271	\$5,982	\$4,301	\$900,000	\$1,061,050	\$3,404	\$4,690	\$3,379	\$4,690	\$3,422	\$4,922
\$1,000,000	\$1,234,800	\$6,703	\$5,728	\$1,000,000	\$1,030,301	\$6,703	\$4,779	\$1,000,000	\$1,178,944	\$3,784	\$5,237	\$3,759	\$5,237	\$3,802	\$5,469
\$2,000,000	\$2,469,600	\$13,918	\$11,456	\$2,000,000	\$2,060,602	\$13,918	\$9,558	\$2,000,000	\$2,357,888	\$7,587	\$10,705	\$7,562	\$10,705	\$7,605	\$10,937
\$3,000,000	\$3,704,400	\$21,133	\$17,183	\$3,000,000	\$3,090,903	\$21,133	\$14,338	\$3,000,000	\$3,536,832	\$11,389	\$16,174	\$11,364	\$16,174	\$11,407	\$16,406
\$4,000,000	\$4,939,200	\$28,349	\$22,911	\$4,000,000	\$4,121,204	\$28,349	\$19,117	\$4,000,000	\$4,715,776	\$15,191	\$21,643	\$15,167	\$21,643	\$15,210	\$21,875
\$5,000,000	\$6,174,000	\$35,564	\$28,639	\$5,000,000	\$5,151,505	\$35,564	\$23,896	\$5,000,000	\$5,894,720	\$18,994	\$27,111	\$18,969	\$27,111	\$19,012	\$27,343
\$6,000,000	\$7,408,800	\$42,779	\$34,367	\$6,000,000	\$6,181,806	\$42,779	\$28,675	\$6,000,000	\$7,073,664	\$22,796	\$32,580	\$22,772	\$32,580	\$22,815	\$32,812
\$7,000,000	\$8,643,600	\$49,994	\$40,094	\$7,000,000	\$7,212,107	\$49,994	\$33,454	\$7,000,000	\$8,252,608	\$26,599	\$38,049	\$26,574	\$38,049	\$26,617	\$38,281
\$8,000,000	\$9,878,400	\$57,209	\$45,822	\$8,000,000	\$8,242,408	\$57,209	\$38,233	\$8,000,000	\$9,431,552	\$30,401	\$43,517	\$30,377	\$43,517	\$30,420	\$43,749
\$9,000,000	\$11,113,200	\$64,424	\$51,550	\$9,000,000	\$9,272,709	\$64,424	\$43,013	\$9,000,000	\$10,610,496	\$34,204	\$48,986	\$34,179	\$48,986	\$34,222	\$49,218
\$10,000,000	\$12,348,000	\$71,639	\$57,278	\$10,000,000	\$10,303,010	\$71,639	\$47,792	\$10,000,000	\$11,789,440	\$38,006	\$54,455	\$37,982	\$54,455	\$38,025	\$54,687
\$15,000,000	\$18,522,000	\$107,715	\$85,917	\$15,000,000	\$15,454,515	\$107,715	\$71,688	\$15,000,000	\$17,684,160	\$57,019	\$81,798	\$56,994	\$81,798	\$57,037	\$82,030
\$20,000,000	\$24,696,000	\$143,790	\$114,555	\$20,000,000	\$20,606,020	\$143,790	\$95,583	\$20,000,000	\$23,578,880	\$76,031	\$109,142	\$76,007	\$109,142	\$76,050	\$109,373
\$25,000,000	\$30,870,000	\$179,866	\$143,194	\$25,000,000	\$25,757,525	\$179,866	\$119,479	\$25,000,000	\$29,473,600	\$95,044	\$136,485	\$95,019	\$136,485	\$95,062	\$136,717
\$30,000,000	\$37,044,000	\$215,941	\$171,833	\$30,000,000	\$30,909,030	\$215,941	\$143,375	\$30,000,000	\$35,368,320	\$114,056	\$163,828	\$114,031	\$163,828	\$114,075	\$164,060
\$35,000,000	\$43,218,000	\$252,017	\$200,472	\$35,000,000	\$36,060,535	\$252,017	\$167,271	\$35,000,000	\$41,263,040	\$133,069	\$191,172	\$133,044	\$191,172	\$133,087	\$191,404
\$40,000,000	\$49,392,000	\$288,092	\$229,111	\$40,000,000	\$41,212,040	\$288,092	\$191,167	\$40,000,000	\$47,157,760	\$152,081	\$218,515	\$152,056	\$218,515	\$152,099	\$218,747
\$45,000,000	\$55,566,000	\$324,168	\$257,750	\$45,000,000	\$46,363,545	\$324,168	\$215,063	\$45,000,000	\$53,052,480	\$171,093	\$245,858	\$171,069	\$245,858	\$171,112	\$246,090
\$50,000,000	\$61,740,000	\$360,243	\$286,388	\$50,000,000	\$51,515,050	\$360,243	\$238,959	\$50,000,000	\$58,947,200	\$190,106	\$273,202	\$190,081	\$273,202	\$190,124	\$273,434

CITY OF WEST BRANCH, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$96	50.63%	\$49	25.69%	(\$130)	(75.83%)	(\$105)	(71.76%)	\$83	43.82%
\$100,000	\$193	50.63%	\$98	25.69%	(\$47)	(12.95%)	(\$22)	(6.57%)	\$167	43.82%
\$150,000	\$289	50.63%	\$147	25.69%	\$36	6.60%	\$61	11.60%	\$250	43.82%
\$200,000	\$214	23.03%	\$25	2.65%	\$120	16.14%	\$144	20.14%	\$333	43.82%
\$250,000	\$140	10.84%	(\$97)	(7.52%)	\$203	21.78%	\$228	25.10%	\$417	43.82%
\$300,000	\$66	3.98%	(\$219)	(13.24%)	\$286	25.52%	\$311	28.34%	\$500	43.82%
\$400,000	(\$83)	(3.50%)	(\$462)	(19.48%)	\$453	30.15%	\$478	32.32%	\$666	43.82%
\$500,000	(\$232)	(7.49%)	(\$706)	(22.81%)	\$620	32.91%	\$644	34.68%	\$833	43.82%
\$600,000	(\$381)	(9.97%)	(\$950)	(24.88%)	\$786	34.74%	\$811	36.23%	\$1,000	43.82%
\$700,000	(\$529)	(11.66%)	(\$1,193)	(26.29%)	\$953	36.05%	\$978	37.33%	\$1,166	43.82%
\$800,000	(\$678)	(12.89%)	(\$1,437)	(27.32%)	\$1,119	37.02%	\$1,144	38.15%	\$1,333	43.82%
\$900,000	(\$827)	(13.82%)	(\$1,680)	(28.09%)	\$1,286	37.78%	\$1,311	38.79%	\$1,500	43.82%
\$1,000,000	(\$975)	(14.55%)	(\$1,924)	(28.70%)	\$1,453	38.39%	\$1,477	39.30%	\$1,666	43.82%
\$2,000,000	(\$2,463)	(17.69%)	(\$4,360)	(31.33%)	\$3,119	41.11%	\$3,144	41.57%	\$3,332	43.82%
\$3,000,000	(\$3,950)	(18.69%)	(\$6,796)	(32.16%)	\$4,785	42.01%	\$4,810	42.32%	\$4,999	43.82%
\$4,000,000	(\$5,437)	(19.18%)	(\$9,232)	(32.57%)	\$6,451	42.47%	\$6,476	42.70%	\$6,665	43.82%
\$5,000,000	(\$6,925)	(19.47%)	(\$11,668)	(32.81%)	\$8,117	42.74%	\$8,142	42.92%	\$8,331	43.82%
\$6,000,000	(\$8,412)	(19.66%)	(\$14,104)	(32.97%)	\$9,784	42.92%	\$9,808	43.07%	\$9,997	43.82%
\$7,000,000	(\$9,899)	(19.80%)	(\$16,540)	(33.08%)	\$11,450	43.05%	\$11,475	43.18%	\$11,663	43.82%
\$8,000,000	(\$11,387)	(19.90%)	(\$18,976)	(33.17%)	\$13,116	43.14%	\$13,141	43.26%	\$13,330	43.82%
\$9,000,000	(\$12,874)	(19.98%)	(\$21,411)	(33.24%)	\$14,782	43.22%	\$14,807	43.32%	\$14,996	43.82%
\$10,000,000	(\$14,361)	(20.05%)	(\$23,847)	(33.29%)	\$16,448	43.28%	\$16,473	43.37%	\$16,662	43.82%
\$15,000,000	(\$21,798)	(20.24%)	(\$36,027)	(33.45%)	\$24,779	43.46%	\$24,804	43.52%	\$24,993	43.82%
\$20,000,000	(\$29,235)	(20.33%)	(\$48,207)	(33.53%)	\$33,110	43.55%	\$33,135	43.59%	\$33,324	43.82%
\$25,000,000	(\$36,671)	(20.39%)	(\$60,386)	(33.57%)	\$41,441	43.60%	\$41,466	43.64%	\$41,655	43.82%
\$30,000,000	(\$44,108)	(20.43%)	(\$72,566)	(33.60%)	\$49,772	43.64%	\$49,797	43.67%	\$49,986	43.82%
\$35,000,000	(\$51,545)	(20.45%)	(\$84,745)	(33.63%)	\$58,103	43.66%	\$58,128	43.69%	\$58,317	43.82%
\$40,000,000	(\$58,981)	(20.47%)	(\$96,925)	(33.64%)	\$66,434	43.68%	\$66,459	43.71%	\$66,648	43.82%
\$45,000,000	(\$66,418)	(20.49%)	(\$109,105)	(33.66%)	\$74,765	43.70%	\$74,790	43.72%	\$74,978	43.82%
\$50,000,000	(\$73,855)	(20.50%)	(\$121,284)	(33.67%)	\$83,096	43.71%	\$83,121	43.73%	\$83,309	43.82%